

the IG SPECIAL FRAUD ALERT

SPECIAL EDITION May 2022



KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT
AND COMPTROLLER

VOICE

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VOICE
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FRAUD ALERT

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Write:

Public Integrity Unit
Division of Inspector General
Fraud Hotline
510 Bay Avenue
Clearwater, FL 33756

Call:

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(727) 453-7283

Fax:

(727) 464-8386

E-mail:

fraudhotline@mypinellasclerk.org

Internet:

www.mypinellasclerk.org
[www.twitter.com/pinellasig](https://twitter.com/pinellasig)
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International Internal Audit Awareness Month



Initiated by The Institute of Internal Auditors (IIA) in the 1990s, International Internal Audit Awareness Month helps promote the value of internal audit both inside and outside of organizations. It is celebrated each year in May.

The IIA, established in 1941, serves as the internal audit profession's:

- International standard-setter
- Sole provider of global certifications
- Chief advocate
- Principal researcher and educator
- Membership body and networking association

A trustworthy, global, guidance-setting body, the IIA provides internal audit professionals worldwide with authoritative guidance through the International Professional Practices Framework (IPPF). The IIA sets the standard for the manner internal auditing is practiced worldwide.

The IIA has over 210,000 members worldwide in more than 170 countries and territories and has issued over 203,000 certifications globally and 180,000 Certified Internal Auditor (CIA) designations worldwide. The IIA is recognized as the internal audit profession's leader in standards, certifications, education, research, and technical guidance throughout the world.

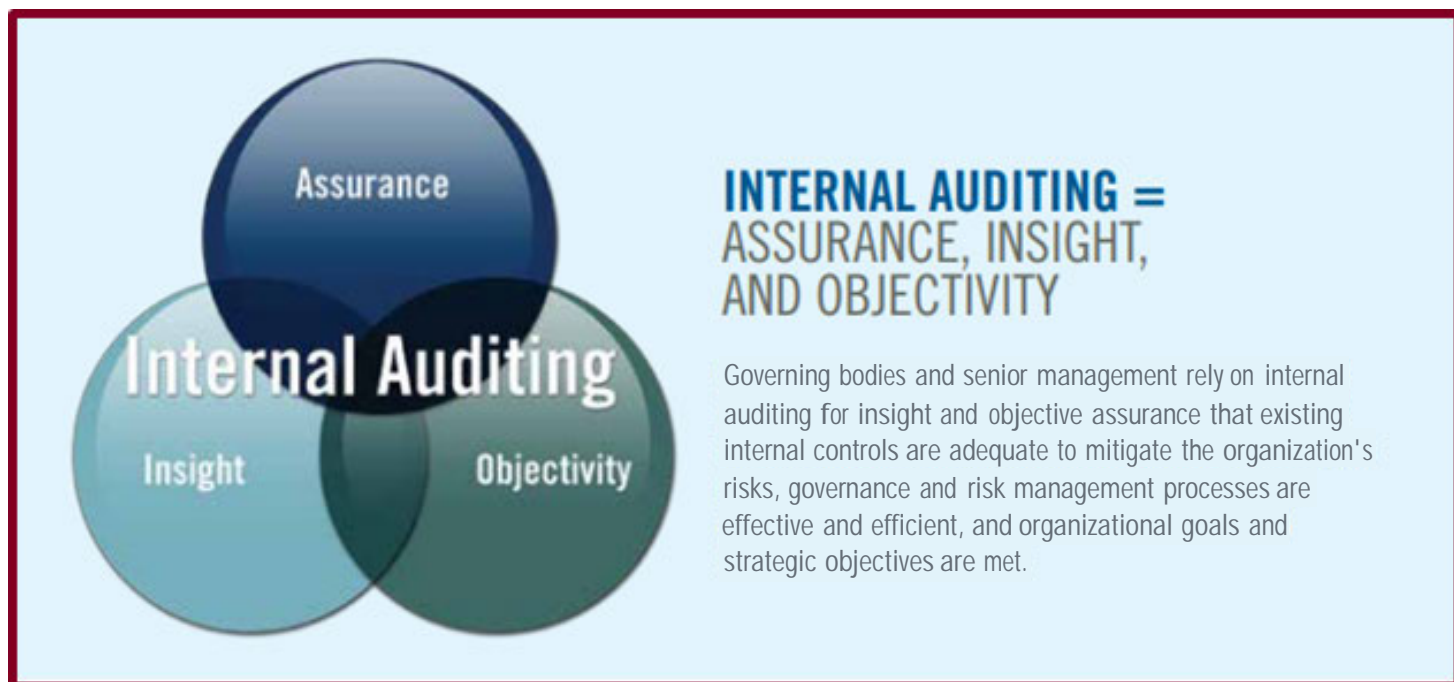


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When internal auditing is accepted and acknowledged by an organization's leaders as a management activity, internal auditors can fulfill their most fundamental role, supporting management in achieving organizational objectives. Competent internal audit professionals bring to the table the following:

- Objectivity
- Integrity
- Expertise in communication
- The ability to identify enterprise wide risks
- The skill to assess the effectiveness of controls put in place by management to mitigate those risks

What is Internal Auditing?



- Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.
- Internal auditing is critical to strong governance, risk management, effective internal control, and efficient operations.
- Internal audit saves organizations money, protects reputations, and paves the way to success.
- At its simplest, internal audit identifies risks and opportunities that can impact organizational goals.

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Who are Internal Auditors?

- Internal Auditors are explorers, analysts, problem-solvers, reporters, and trusted advisors.
- They bring objectivity and a variety of skills and expertise to the organization.
- They come from diverse areas such as finance, operations, information technology, and engineering.
- Today's internal audit professionals are revered for their critical thinking and communications skills, as well as their general information technology and industry specific business knowledge.
- They review the organization's processes, operations, and goals.
- They provide objective, professional advice to all levels of management and help pave the path toward continuous improvement.

What are Internal Auditors' Responsibilities?

- Offer insight and advice
- Evaluate risks
- Assess controls
- Ensure accuracy
- Improve operations
- Promote ethics
- Review processes and procedures
- Monitor compliance
- Assure safeguards
- Investigate fraud
- Communicate results

Value in Internal Auditors:

- Determine what is working and what is not
- Monitor organizational culture
- Analyze the organization objectively
- Bring organization-wide perspective
- Advocate improvements
- Raise red flags
- The internal audit activity has a holistic view of the organization and is uniquely positioned to be a:
 - Trusted advisor
 - Strategic partner
 - Assurance provider
 - Solutions finder
 - Change catalyst
 - Troubleshooter



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Five Classic Myths about Internal Auditing:

- Internal Auditors are accountants by training.
 - Internal auditors commonly address fraud risks, compliance issues, and a myriad of operational issues that are unrelated to accounting, and the auditors' backgrounds are likely to be as diverse as the operations they audit.
- Auditors are nitpickers and faultfinders.
 - Internal audit's focus is on major risks rather than on nitpicking details.
- It is best not to tell the auditors anything unless they specifically ask.
 - The purpose of internal auditing is to add value and improve an organization's operations, and hiding information is against everyone's best interests.
- Internal auditors follow a cycle in selecting their audit "targets" and use standard checklists so they can audit the same things the same way each time.
 - Auditors' professional standards require risk-based plans to determine their priorities, both in developing audit plans and schedules and in planning individual audits.
- Internal audit is the "police function."
 - The auditor is a watchdog not a bloodhound. Internal audit should be thought of as a coach, not a cop.

Division of Inspector General's function:

The Clerk of the Circuit Court and Comptroller (Clerk) of Pinellas County, Florida, an elected official, serves as the ex officio County auditor per constitutional and statutory provisions. The Clerk established the Division of Inspector General to, in part, fulfill the audit responsibility.

The audit function of the Division of Inspector General serves as an important check and balance of agencies under the direction of, or financially supported by, the Clerk or the Board of County Commissioners (BCC). The Division of Inspector General has also established cooperative partnerships with other County agencies in which we provide project specific services.

The Division of Inspector General performs independent, comprehensive audits of County operations and contracts to:

- Evaluate risks
- Assess controls
- Improve operations
- Review processes and procedures
- Assure safeguards are implemented
- Provide insight and foresight
- Communicate results and recommend action

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Additional Services Provided by the Division of Inspector General:

- Management Consulting
- Intake of Fraud Complaints
 - County and Guardianship Fraud Hotline: (727) 453-7283
 - Online Fraud Complaints (Click here to report Fraud, Waste & Abuse)
- Investigations of Alleged Fraud, Waste, and Abuse Directed Against County Government
- Enhanced Audits and Investigations of Guardianship Activities
- Training
- Manage the Pinellas County Sheriff's Office Prison Rape Elimination Act Hotline

Resources:

www.theiia.org/